

# SCHOOL ACCOUNTABILITY REPORT CARDS

## 1. Summary of Chapters 1463/89 and 759/92

Education Code § 33126  
Chapter 912, Statutes of 1997  
Chapter 824, Statutes of 1994  
Chapter 1031, Statutes of 1993

Education Code § 35256 and 35256.1  
Chapter 824, Statutes of 1994  
Chapter 1463, Statutes of 1989

Education Code 35258  
Chapter 918, Statutes of 1997

Education Code § § 41409 and 41409.3  
Chapter 759, Statutes of 1992  
Chapter 1463, Statutes of 1989

Proposition 98, an initiative approved by California voters, requires schools in each school district to develop and issue school accountability report cards and set forth thirteen items to be included in these report cards. Statutes adopted after the approval of Proposition 98 added new subjects to be included in the school accountability report cards.

The Commission on State Mandates, in the Statement of Decision adopted at the April 28, 1998 hearing, determined that Education Code Sections 33126, 35256, 35256.1, 35258, 41409, and 41409.3, impose a reimbursable state mandated new program or higher level of service upon school districts within the meaning of section 6, article XIII B of the California Constitution and section 17514 of the Government Code.

## 2. Eligible Claimants

With the exception of community colleges, any school district (K-12) or county board of education that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

## 3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. To determine if this program is funded in subsequent fiscal years, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the *Annual Claiming Instructions for State Mandated Costs* issued in September of each year to county superintendents of schools and superintendents of schools.

## 4. Types of Claims

### A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

### B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of \$200 on behalf of districts within the county even if an individual district's claim does not exceed \$200. A combined claim

must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim, at least 180 days prior to the deadline for filing the claim.

## **5. Filing Deadline**

### **A. Initial Claims**

Pursuant to Government Code section 17561, subdivision (d)(3), initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

- (1) Reimbursement claims detailing the actual costs incurred for the 1996-97 and 1997-98 fiscal years must be filed with the State Controller's Office and postmarked by February 24, 1999. If the reimbursement claim is filed after the deadline of February 24, 1999, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.
- (2) Estimated claims for costs to be incurred during the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by February 24, 1999. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1998-99 reimbursement claim must be filed by January 15, 2000.

### **B. Annually Thereafter**

Refer to item, "Reimbursable State Mandated Cost Programs," contained in the cover letter for mandated cost programs issued annually in October, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19\_\_/19\_\_ Reimbursement Claim," and/or "19\_\_/19\_\_ Estimated Claim," claims may be filed as follows:

- (1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the schedule, "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

## **6. Reimbursable Activities**

For each eligible school district and county board of education, the direct and indirect costs of labor, supplies, and services incurred for the following mandated components are reimbursable:

### **A. Compilation, Analysis, and Reporting of Data**

For the period beginning July 1, 1996, the cost of compilation and updating data, preparation of analyses, and the preparation of the new mandated provisions, items 12 to 19, added to the school accountability report cards (SARC's), as described below can be claimed.

- (1) The degree to which pupils are prepared to enter the workforce;
- (2) The total number of instructional minutes offered in the school year, separately stated for each grade level, as compared to the total number of the instructional minutes per school year required by state law, separately stated for each grade level;
- (3) The total number of minimum days, as specified in Education Code sections 46112, 46113, 46117, and 46141 in the school year;
- (4) The beginning, median, and highest paid to teachers in the district, as reflected in the district's salary scale;
- (5) The average salary for school site principals in the district;
- (6) The salary of the district superintendent;
- (7) Based upon the state summary information provided by the Superintendent of Public Instruction pursuant to subdivision (b) of Education Code section 41409, the statewide average salary for the appropriate size and type of district for the following:
  - (a) Beginning, mid-range, and highest salary paid to teachers;
  - (b) school site principals; and
  - (c) district superintendents
- (8) The statewide average of the percentage school district expenditures allocated for the salaries of administrative personnel for the appropriate size and type of district for the most recent fiscal year, provided by the Superintendent of Public Instruction pursuant to subdivision (a) of section 41409 of the Education Code;
- (9) The percentage allocated under the district's corresponding fiscal year expenditure for the salaries of administrative personnel, as defined in Education Code sections 1200, 1300, 1700, 1800, and 2200 of the California School Accounting Manual published by the State Department of Education;
- (10) The statewide average of the percentage of school district expenditures allocated for the salaries of teachers for the appropriate size and type of district for the most recent fiscal year, provided by the Superintendent of Public Instruction, pursuant to subdivision (a) of section 41409 of the Education Code; and
- (11) The percentage of the budget that is expended for the salaries of teachers, as defined in section 1100 of the *California School Accounting Manual* published by the State Department of Education.

For the period beginning January 1, 1998, the required data and analyses includes the reporting of the eleven items above plus the following district-wide and site-specific information:

- (1) Results by grade level from the assessment tool used by the school district using percentiles when available for the most recent three-year period, including the pupil achievement by grade level as measured by the statewide assessment developed by the state pursuant to Chapter 5 (commencing with section 60600) and Chapter 6 (commencing with section 60800) of Part 33 of the Education Code;
- (2) The average verbal and math Scholastic Achievement Test scores of high school seniors to the extent such scores are provided to the school and the average percentage of seniors taking that exam for the most recent three-year period;
- (3) The one-year dropout rate listed in California Basic Education Data System for the school site over the most recent three-year period;

- (4) The distribution of class sizes at the school site by grade level, the average class size, and the percentage of pupils in kindergarten and grades 1 to 3, inclusive, participating in the Class size Reduction Program established pursuant to Chapter 6.10 (commencing with section 52120) of part 28 of the Education Code, using California Basic Education Data System information for the most recent three-year period;
- (5) The total number of the school's credentialed teachers, the number of teachers relying upon emergency credentials, and the number of teachers working without credentials for the most recent three-year period;
- (6) Any assignment of teachers outside of their subject area of competence for the first two years of the most recent three-year period;
- (7) The annual number of schooldays dedicated to staff development for the most recent three-year period; and
- (8) The suspension and expulsion rates for the most recent three-year period.

**B. Annual Posting of School Accountability Report Cards on the Internet**

A school district is connected to the Internet if one or more of its schools or the administrative office has a dedicated line or dial-up account to the Internet. These school districts are eligible for reimbursement as follows:

- (1) School districts with district or individual school web sites are eligible to be reimbursed for the following activities in compliance with this mandate:
  - (a) One-time costs to add web pages for each school to the district web site or individual school web sites to post school accountability report card (SARC) information. School districts are eligible to claim one-time costs to add web pages for new schools on subsequent claims.
  - (b) One-time costs to purchase other software limited to a pro rata portion of newly purchased software used to prepare the SARC.
  - (c) Ongoing costs to annually post the SARC information on the district's web site or on individual school web sites.
  - (d) Ongoing costs to maintain electronic media storage space for the district's web site and individual school sites for posting the SARC information.
  - (e) Ongoing costs to purchase software specifically to convert the SARC to a file format capable of being posted on the Internet.
  - (f) Ongoing costs to annually convert the SARC information described in 6A. to formats capable of being posted on the district's web site or on individual school web sites.
- (2) School districts without web sites on January 1, 1998, are eligible to be reimbursed for the following activities in compliance with this mandate:
  - (a) One-time costs to establish one web site for the district to post the SARC information described in 6A and to purchase other software, limited to a pro rata portion of newly purchased software used to prepare the SARC.
  - (b) One-time costs to develop and add web pages to post SARC information for each school. School districts are eligible to claim one-time costs to add web pages for new schools on subsequent claims.
  - (c) Ongoing costs to convert the SARC information to formats capable of being posted on the district's web site or on individual school web sites.
  - (d) Ongoing costs to annually post SARC information on the district's web site or on individual school web sites.

- (e) Ongoing costs to maintain electronic media storage space for the district's web site and individual school web sites for posting the SARC information.
- (f) Ongoing costs to purchase software specifically to convert the SARC to a file format capable of being posted on the Internet.

## **7. Reimbursement Limitations**

- A. School districts shall not be reimbursed for establishing an Internet connection nor for maintaining Internet access and shall not be reimbursed for the establishment of web sites for individual schools.
- B. Any offsetting savings or reimbursement the claimant received from any source including but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate, shall be identified and deducted so only net local costs are claimed.

## **8. Claiming Forms and Instructions**

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms SARC-1 and SARC-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

### **A. Form SARC-2, Component/Activity Cost Detail**

This form is used to segregate the detailed costs by claim component. A separate form SARC-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

#### **(1) Salaries and Benefits**

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, productive hourly rate, and related fringe benefits. In lieu of actual hours, the average number of hours devoted to each reimbursable activity may be claimed if supported by a documented time study. At present no instructions are available for performing a time study. Therefore, it is suggested that claims be based on actual costs.

Reimbursement for personal services include compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities which the employee performs.

Source documents may include, but are not limited to, time logs evidencing actual costs claimed under Reimbursable Activities, time sheets, payroll records, canceled payroll warrants, organization charts, duty statements, pay rate schedules, and other documents evidencing the expenditure. If a documented time study is the basis for claimed time spent, attach the time records with the claim. The State Controller's Office will review the time study for precision and reliability.

#### **(2) Materials and Supplies**

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the expenditure.

(3) Contract Services

Provide the name(s) of contractor(s) who performed the service(s), including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor, and give the number of actual hours spent on the activities, if applicable. Show the actual dates when services were performed and itemize all costs for those services. Attach consultant invoices with the claim.

Source documents may include, but are not limited to, general and subsidiary ledgers, contracts, invoices, canceled warrants, and other documents evidencing the expenditure.

(4) Equipment

List the cost of equipment and other capital assets acquired for the purpose of this mandate. Explain the use of each type of equipment. Leased equipment (with an option to purchase), are considered purchases. The cost of the equipment cannot be expensed for the year of purchase, unless permitted by the Commission on State Mandates. Only the equipment's yearly depreciated value using the straight-line method may be claimed. The Internal Revenue Service "*Publication 946*" may be used to obtain an estimated useful life of the equipment. If the equipment is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the equipment that is used for purposes of this program is reimbursable.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the purchases.

(5) Travel Expenses

Travel expenses for mileage, per diem, lodging and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points and costs.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the travel expenses.

(6) Training

The cost of training specified in Section 6, Reimbursable Activities, are reimbursable. Give the class title, dates, location, and name(s) of the employee(s) attending training associated with the mandate. Reimbursable costs include, but are not limited to, salaries and benefits of personnel conducting or attending the training, registration fees, transportation, lodging, and per diem.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the training expenses.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

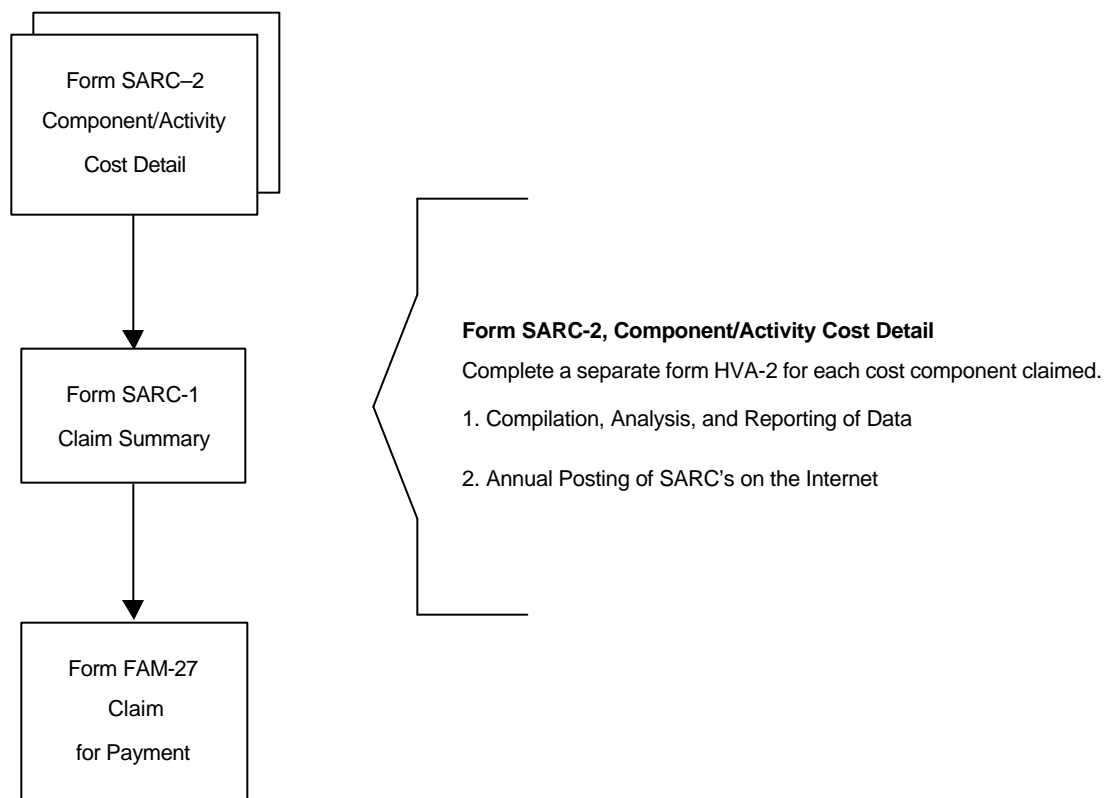
**B. Form SARC-1, Claim Summary**

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate.

School districts and local boards of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

**C. Form FAM-27, Claim for Payment**

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form SARC-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

**Illustration of Forms**

<b>CLAIM FOR PAYMENT</b> <b>Pursuant to Government Code Section 17561</b> <b>SCHOOL ACCOUNTABILITY REPORT CARDS</b>			<b>For State Controller Use Only</b> (19) Program Number 00171 (20) Date Filed ____/____/____ (21) LRS Input ____/____/____		<b>Program</b> <div style="font-size: 2em; font-weight: bold; margin-top: 5px;">171</div>
L A B E L  H E R E	(01) Claimant Identification Number			<b>Reimbursement Claim Data</b>	
	(02) Claimant Name			(22) SARC-1, (04)(1)(f)	
	County of Location			(23) SARC-1, (04)(2)(f)	
	Street Address or P.O. Box Suite			(24) SARC-1, (06)	
	City State Zip Code			(25) SARC-1, (07)	
				(26) SARC-1, (09)	
<b>Type of Claim</b>	<b>Estimated Claim</b>	<b>Reimbursement Claim</b>	(27) SARC-1, (10)		
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(28)		
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(29)		
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>			
<b>Fiscal Year of Cost</b>	(06) <b>20</b> ____/____ <b>20</b> ____	(12) <b>20</b> ____/____ <b>20</b> ____	(30)		
<b>Total Claimed Amount</b>	(07)	(13)	(31)		
Less: 10% Late Penalty, not to exceed \$1,000		(14)	(32)		
Less: Prior Claim Payment Received		(15)	(33)		
<b>Net Claimed Amount</b>		(16)	(34)		
<b>Due from State</b>	(08)	(17)	(35)		
<b>Due to State</b>		(18)	(36)		
<b>(37) CERTIFICATION OF CLAIM</b> <p>In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the the State of California that the foregoing is true and correct.</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 60%;">           Signature of Authorized Officer   <div style="border-bottom: 1px solid black; width: 100%; margin-top: 20px;"></div> </div> <div style="width: 35%;">           Date   <div style="border-bottom: 1px solid black; width: 100%; margin-top: 20px;"></div> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 60%;">           Type or Print Name  <div style="border-bottom: 1px solid black; width: 100%; margin-top: 5px;"></div> </div> <div style="width: 35%;">           Title  <div style="border-bottom: 1px solid black; width: 100%; margin-top: 5px;"></div> </div> </div>					
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">           (38) Name of Contact Person for Claim   <div style="border-bottom: 1px solid black; width: 100%; margin-top: 5px;"></div> </div> <div style="width: 50%;">           Telephone Number (    )    -    <b>Ext.</b>      <div style="border-bottom: 1px solid black; width: 100%; margin-top: 5px;"></div> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 45%;">           E-Mail Address  <div style="border-bottom: 1px solid black; width: 100%; margin-top: 5px;"></div> </div> <div style="width: 50%;"></div> </div>					



<b>Program</b> <b>171</b>	<b>SCHOOL ACCOUNTABILITY REPORT CARDS</b> <b>Certification Claim Form</b> <b>Instructions</b>	<b>FORM</b> <b>FAM-27</b>
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- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form SARC-1 and enter the amount from line (11).
- (08) Enter the same amount as shown on line (07).
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim from form SARC-1, line (11). The total claimed amount must exceed \$1,000.
- (14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed \$1,000.
- (15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., SARC-1, (04)(1)(f), means the information is located on form SARC-1, block (04), line (1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

**SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:**

***Address, if delivered by U.S. Postal Service:***

**OFFICE OF THE STATE CONTROLLER  
 ATTN: Local Reimbursements Section  
 Division of Accounting and Reporting  
 P.O. Box 942850  
 Sacramento, CA 94250**

***Address, if delivered by other delivery service:***

**OFFICE OF THE STATE CONTROLLER  
 ATTN: Local Reimbursements Section  
 Division of Accounting and Reporting  
 3301 C Street, Suite 500  
 Sacramento, CA 95816**

<b>Program</b> <span style="font-size: 2em; font-weight: bold;">171</span>	<b>MANDATED COSTS</b> <b>SCHOOL ACCOUNTABILITY REPORT CARDS</b> <b>CLAIM SUMMARY</b>					<b>FORM</b> <b>SARC-1</b>
(01) Claimant			(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>			Fiscal Year 20__/20__
<b>Claim Statistics</b>						
(03) School district's website address:						
<b>Direct Costs</b>	<b>Object Accounts</b>					
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel and Training	(d) Equipment	(e) Contract Services	(f) Total
1. Compilation, Analysis, and Reporting Data						
2. Annual Posting of SARC's on the Internet						
(05) Total Direct Costs						
<b>Indirect Costs</b>						
(06) Indirect Cost Rate					[From J-380 or J-580]	%
(07) Total Indirect Costs					[Line (06) x line (05)(a)]	
(08) Total Direct and Indirect Costs					[Line (05)(f) + line (07)]	
<b>Cost Reduction</b>						
(09) Less: Offsetting Savings						
(10) Less: Other Reimbursements						
(11) Total Claimed Amount					[Line (08) – {(line (09) + line (10))}]	

<b>Program</b> <b>171</b>	<b>SCHOOL ACCOUNTABILITY REPORT CARDS</b> <b>CLAIM SUMMARY</b> <b>Instructions</b>	<b>FORM</b> <b>SARC-1</b>
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.
- Form SARC-1 must be filed for a reimbursement claim. Do not complete form SARC-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form SARC-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the school district's website address where the School Accountability Report Card information was posted on the Internet during the fiscal year of the claim.
- (04) Reimbursable Components. For each reimbursable component, enter the total from form SARC-2, line (05), columns (d) through (g), to form SARC-1, block (04), columns (a) through (e), in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (f).
- (06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.
- (07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program <b>171</b>	<b>MANDATED COSTS</b> <b>SCHOOL ACCOUNTABILITY REPORT CARDS</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>SARC-2</b>
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(01) Claimant	(02) Fiscal Year
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(03) Reimbursable Component: Check only **one** box per form to identify the component being claimed.

☐ Compilation, Analysis, and Reporting Data
 ☐ Annual Posting of SARC's on the Internet

(04) Description of Expenses: Complete columns (a) through (h). **Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel and Training	(g) Equipment	(h) Contract Services
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____							

<b>Program</b> <b>171</b>	<b>SCHOOL ACCOUNTABILITY REPORT CARDS</b> <b>COMPONENT/ACTIVITY COST DETAIL</b> <b>Instructions</b>	<b>FORM</b> <b>SARC-2</b>
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- (01) Enter the name of the claimant.
- (02) No entry required.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form SARC-2 shall be prepared for each applicable component.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel expenses, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds are appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
<b>Salaries</b>	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
<b>Benefits</b>	Title Activities	Benefit Rate		Benefits = Benefit Rate x Salaries					
<b>Materials and Supplies</b>	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
<b>Travel and Training</b>	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode			Total Travel Cost = Rate x Days or Miles			
	Employee Name/Title Name of Class		Dates Attended			Registration Fee			
<b>Equipment</b>	Description of Equipment Purchased Equipment ID	Unit Cost	Quantity Used				Cost = Unit Cost x Quantity Used		Invoices
<b>Contract Services</b>	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service					Cost = Hourly Rate x Hours Worked or Total Contract	Copy of Contract and Invoices

- (05) Total line (04), columns (d), (e), (f), (g), and (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d), (e), (f), (g), and (h) to form SARC-1, block (04), columns (a), (b), (c), (d) and (e) in the appropriate row.